

**REPORT OF THE AUDIT OF THE
FORMER JACKSON COUNTY
SHERIFF**

**For The Year Ended
December 31, 2010**



**CRIT LUALLEN
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EXECUTIVE SUMMARY

**AUDIT EXAMINATION OF THE
FORMER JACKSON COUNTY SHERIFF**

**For The Year Ended
December 31, 2010**

The Auditor of Public Accounts has completed the former Jackson County Sheriff's audit for the year ended December 31, 2010. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees increased by \$43,361 from the prior year, resulting in excess fees of \$43,534 as of December 31, 2010. Revenues increased by \$100,585 from the prior year and expenditures increased by \$57,224.

Report Comments:

- 2010-01 The Former Sheriff Should Have Expended Public Funds For Allowable Expenses Of The Sheriff's Office
- 2010-02 The Former Sheriff's Office Should Have Handled Public Funds As Required By KRS 68.210
- 2010-03 The Former Sheriff's Office Lacked Adequate Segregation Of Duties
- 2010-04 The Former Sheriff Should Have Implemented Internal Controls Over The Forfeiture Account
- 2010-05 The Former Sheriff Should Have Improved Controls Over Expenditures

Deposits:

The former Sheriff's deposits as of December 1, 2010 were exposed to custodial credit risk as follows:

- Uncollateralized and Uninsured \$668,751

The former Sheriff's deposits were covered by FDIC insurance and a properly executed collateral security agreement, but the bank did not adequately collateralize the Sheriff's deposits in accordance with the security agreement.

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CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable William O. Smith, Jackson County Judge/Executive
The Honorable Tim Fee, Former Jackson County Sheriff
Members of the Jackson County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the former Sheriff of Jackson County, Kentucky, for the year ended December 31, 2010. This financial statement is the responsibility of the former Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Sheriff's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the former Sheriff for the year ended December 31, 2010, in conformity with the regulatory basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated July 19, 2011 on our consideration of the former Jackson County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



The Honorable William O. Smith, Jackson County Judge/Executive
The Honorable Tim Fee, Former Jackson County Sheriff
Members of the Jackson County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2010-01 The Former Sheriff Should Have Expended Public Funds For Allowable Expenses Of The Sheriff's Office
- 2010-02 The Former Sheriff's Office Should Have Handled Public Funds As Required By KRS 68.210
- 2010-03 The Former Sheriff's Office Lacked Adequate Segregation Of Duties
- 2010-04 The Former Sheriff Should Have Implemented Internal Controls Over The Forfeiture Account
- 2010-05 The Former Sheriff Should Have Improved Controls Over Expenditures

This report is intended solely for the information and use of the former Sheriff and Fiscal Court of Jackson County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these interested parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen
Auditor of Public Accounts

July 19, 2011

JACKSON COUNTY
TIM FEE, FORMER SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2010

Revenues

Federal Grants

High Intensity Drug Trafficking Area (HIDTA)	\$	44,640		
Forestry		6,247		\$ 50,887

State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)	12,943
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State Fees For Services:

Finance and Administration Cabinet	64,049
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Circuit Court Clerk:

Fines and Fees Collected	3,254
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Fiscal Court	10,000
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County Clerk - Delinquent Taxes	5,159
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Commission On Taxes Collected	136,220
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Fees Collected For Services:

Auto Inspections	1,905			
Accident and Police Reports	230			
Serving Papers	25,908			
Carrying Concealed Deadly Weapon Permits	3,490			31,533

Other:

Miscellaneous	3,068			
Add On Fees	42,024			45,092

Interest Earned	51
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Total Revenues	359,188
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The accompanying notes are an integral part of this financial statement.

JACKSON COUNTY
TIM FEE, FORMER SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

Expenditures

Operating Expenditures:

Personnel Services-

Deputies' Salaries	\$	75,000	
Part-Time Salaries		4,820	
Other Salaries		13,500	
Overtime		<u>10,641</u>	\$ 103,961

Payments To Fiscal Court-

Court Security Fees			58,668
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Contracted Services-

Advertising		420	
Vehicle Maintenance and Repairs		<u>12,415</u>	12,835

Materials and Supplies-

Office Materials and Supplies		8,769	
Uniforms		<u>13,808</u>	22,577

Auto Expense-

Gasoline			38,479
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Other Charges-

Conventions and Travel		716	
Postage		909	
Miscellaneous		<u>1,484</u>	<u>3,109</u>

Total Expenditures 239,629

Less: Disallowed Expenditures-

Advertising (80)

Total Allowable Expenditures \$ 239,549

Net Revenues 119,639

Less: Statutory Maximum 76,105

Excess Fees Due County for 2010 43,534

Payment to Fiscal Court - January 15, 2011 42,082

Balance Due Fiscal Court at Completion of Audit \$ 1,452

The accompanying notes are an integral part of this financial statement.

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2010

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the Sheriff as determined by the audit. KRS 134.310 requires the Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2010 services
- Reimbursements for 2010 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2010

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

JACKSON COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2010
 (Continued)

Note 2. Employee Retirement System

The county official and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 6 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 16.16 percent for the first six months and 16.93 percent for the last six months.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (members age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The former Jackson County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The former Jackson County Sheriff did not have a deposit policy for custodial credit risk but rather followed the requirements of KRS 41.240(4). As of December 31, 2010, all deposits were covered by FDIC insurance or a properly executed collateral security agreement. However, as of December 1, 2010, public funds were exposed to custodial credit risk because the bank did not adequately collateralize the former Sheriff's deposits in accordance with the security agreement.

- Uncollateralized and Uninsured \$668,751

JACKSON COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2010
(Continued)

Note 4. Grants

A. High Intensity Drug Trafficking Area Grant

During 2010, the former Sheriff's office received an Appalachia High Intensity Drug Trafficking Area (HIDTA) grant from the Office of National Drug Control Policy to supplement the salaries and purchase gasoline in an effort to curb illegal drug related activities in Appalachia. The former Sheriff received and expended \$44,640 during the year. Expenditures were for allowable purposes.

B. Forestry Grant

The former Jackson County Sheriff's Office entered into a Cooperative Law Enforcement Agreement with the U.S. Department of Agriculture, Forest Service, and Daniel Boone National Forest on April 1, 2005. The agreement states that the Sheriff's office can obtain reimbursement, up to a set amount, for patrolling activities in the Daniel Boone National Forest in an effort to reduce illegal activity on federal land. During 2010, the former Sheriff received and expended \$6,247. Expenditures were for allowable purposes.

C. Kentucky Law Enforcement Foundation Program Fund

The former Jackson County Sheriff's Office was awarded a grant under the Kentucky Law Enforcement Foundation Program Fund (KLEFPF) from the Commonwealth of Kentucky Department of Criminal Justice Training. Under the program, an eligible officer is entitled to receive up to \$3,100 annually as provided in KRS 15.460. During 2010, the former Jackson County Sheriff's Office received and expended \$12,943. All funds were expended for the intended purpose.

Note 5. Forfeiture Account

The former Jackson County Sheriff maintained an account for the purpose of receiving assets forfeited to the Commonwealth as a result of legal proceedings. Expenditures from this fund are to be for law enforcement activities. The beginning balance in the Forfeiture Account was \$370. During 2010, the former Sheriff received \$8,434. A total of \$4,776 was expended during the year, leaving an ending balance of \$4,028 as of December 31, 2010. On January 26, 2011, the former Sheriff paid over \$4,028 to the Fiscal Court to then be given to the incoming Sheriff.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable William O. Smith, Jackson County Judge/Executive
The Honorable Tim Fee, Former Jackson County Sheriff
Members of the Jackson County Fiscal Court

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the former Jackson County Sheriff for the year ended December 31, 2010, and have issued our report thereon dated July 19, 2011. The former Sheriff's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the former Jackson County Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the former Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the former Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying comments and recommendations, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying comments and recommendations as items 2010-03, 2010-04, and 2010-05 to be material weaknesses.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the former Jackson County Sheriff's financial statement for the year ended December 31, 2010, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying comments and recommendations as items 2010-01 and 2010-02.

The former Jackson County Sheriff's responses to the findings identified in our audit are included in the accompanying comments and recommendations. We did not audit the former Sheriff's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Jackson County Fiscal Court, and the Department for Local Government and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen
Auditor of Public Accounts

July 19, 2011

COMMENTS AND RECOMMENDATIONS

JACKSON COUNTY
TIM FEE, FORMER SHERIFF
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2010

STATE LAWS AND REGULATIONS:

2010-01 The Former Sheriff Should Have Expended Public Funds For Allowable Expenses Of The Sheriff's Office

During our audit of the former Sheriff's fee account for 2010, we identified \$80 in expenditures that were not considered allowable. In Funk v. Milliken, 317 S. W. 2d 499 (Ky. 1958), Kentucky's highest court ruled that county fee officials' expenditures of public funds will be allowed only if they are necessary, adequately documented, reasonable in amount, beneficial to the public, and not primarily personal in nature. Technical Audit Bulletin 93-001, Sections 3 and 4, which are based upon Funk v. Milliken, enumerates the categories of expenditures that are not allowable.

Our testing procedures indicated the former Sheriff made expenditures specifically identified in Technical Audit Bulletin 93-001. The expenditures not considered allowable were for advertising. We recommend the former Sheriff reimburse the fee account \$80 from personal funds for these unallowed expenses.

Former Sheriff's Response: Ok.

2010-02 The Former Sheriff's Office Should Handled Public Funds As Required By KRS 68.210

During our audit it was noted that receipts were not being batched on a daily basis and bank deposits were not being made on a daily basis.

The Sheriff, by virtue of office, has been given the responsibility for collecting certain monies. Unless otherwise specified by statute, the handling of these funds should be in accordance with the requirement for handling all county funds. The following are guidelines for minimum accounting and reporting standards as prescribed by the state local finance officer pursuant to KRS 68.210.

- Pre-numbered three-part receipt forms should be issued for all receipts. Original to be given to payor, copy to be attached in sequential order to daily cash check-out or daily deposit record and copy to remain in file. Voided receipts should also be marked, copies one and two kept in numerical order with check-out records and copy three remaining in file (KRS 64.840).
- Daily deposits should be made intact into a federally insured banking institution (KRS 68.210). Deposit amounts should be agreed to the daily check-out sheet and receipt ledger posting.

We recommend the Sheriff review KRS 68.210 in its entirety regarding the Uniform System of Accounts. We further recommend that he take appropriate measures to ensure compliance with these requirements.

Former Sheriff's Response: Ok.

JACKSON COUNTY
TIM FEE, FORMER SHERIFF
For The Year Ended December 31, 2010
(Continued)

INTERNAL CONTROL - MATERIAL WEAKNESSES:

2010-03 The Former Sheriff's Office Lacked Adequate Segregation Of Duties

The former Sheriff's office lacked adequate segregation of duties because the functions of receiving, recording, depositing, disbursing, and reconciling cash were not delegated to separate individuals. One employee was responsible for depositing, recording, and reconciling receipt functions. The same employee was responsible for ordering, disbursing, and reconciling disbursement functions. Good internal controls dictate that the same employee should not handle, record, and reconcile receipts and disbursements due to the risk that the misappropriation of assets and/or inaccurate financial reporting may occur and go undetected. Compensating controls were not documented to a level sufficient to give auditors assurance that the risk of material misstatement due to inadequate segregation of duties was mitigated.

In past engagements, we recommended the former Sheriff's office establish adequate segregation of duties or establish and document compensating controls implemented to offset this weakness. Examples of those compensating controls include:

- The former Sheriff could have assigned the function of depositing cash to other office staff or he could have periodically compared the bank deposit to the daily checkout sheet and then compared the daily checkout sheet to the receipts ledger. He could have documented this by initialing the bank deposit, daily checkout sheet, and receipts ledger.
- The former Sheriff could have reconciled monthly reports to source documents and receipts and disbursement ledgers. This could have been documented by initialing the monthly reports and ledgers. The former Sheriff could have also assigned the function of comparing reports to source documents and ledgers to other office staff.
- The former Sheriff could have periodically compared the bank reconciliation to the balance in the checkbook. The former Sheriff could have documented this by initialing the bank reconciliation and the balance in the checkbook.
- The former Sheriff could have approved all disbursements and signed all checks, which could have been documented by initialing invoices.

Former Sheriff's Response: Ok.

JACKSON COUNTY
TIM FEE, FORMER SHERIFF
For The Year Ended December 31, 2010
(Continued)

INTERNAL CONTROL - MATERIAL WEAKNESSES: (Continued)

2010-04 The Former Sheriff Should Have Implemented Internal Controls Over Forfeiture Account

During our 2010 audit it was noted that the former Sheriff's office did not maintain a receipts or disbursements ledger for the forfeiture account and the bank reconciliations of the account were not performed.

Guidelines set forth in KRS 68.210 state that the Sheriff's office should maintain books of original entry for receipts and expenditures and that a monthly bank reconciliation should be performed. Furthermore, good internal controls dictate that checks be written in numerical sequence and that blank checks be maintained in a secure location. Also, supporting documentation should be maintained for all expenditures.

It was recommended in prior engagements that the former Sheriff's office should have maintained a ledger of receipts and disbursements for the forfeiture account. It was also recommended that checks be issued in numerical sequence and blank checks should be maintained in a secure location until needed. Bank statements should have been reconciled to the receipt and disbursement ledgers monthly.

Former Sheriff's Response: Ok.

2010-05 The Former Sheriff Should Have Improved Controls Over Expenditures

During our testing, we found three expenditure payments where no original invoice was present, one payment where the invoice did not support the payment made, and four payments that were late or had accounts in past due status on invoices.

KRS 45.453 states that payments should be made to vendors within 30 days. Good internal controls dictate that invoices should be present upon payment to vendors and checks should be issued for the amount of the invoice. Also, purchases at the end of the year should be well documented as to when the purchase was made to show as allowable in the calendar year. Allowing unsupported payments to be made to vendors could lead to misappropriation of taxpayer funds.

It was recommended in prior engagements that the Sheriff's office implement stronger internal controls over the expenditure process. Examples of improved controls could include:

- The former Sheriff could have approved all disbursements and sign all checks, which could have been documented by initialing invoices.
- Measures to ensure timely payments to vendors.
- Ensuring no payments were made without an invoice from a vendor.
- Implemented strong cutoff practices to ensure the only funds expended after December 31 were for goods/services procured before year end. Procurement date should have been included in documentation for the expenditure.

Former Sheriff's Response: Ok.

